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COMMONWEALTH OF KENTUCKY

DEC 2 2014
PUBLIC SERVICE

BEFORE THE PUBLIC SERVICE COMMISSION

PUBLIC SERVIC

COMMISSION

In the Matter of:

TARIFF FILING OF HARRISON COUNTY WATER ASSOCIATION TO REVISE CERTAIN NON-RECURRING CHARGES AND TARIFF LANGUAGE) CASE NO. 2014-00357

RESPONSE TO COMMISSION STAFF'S FIRST REQUEST
FOR INFORMATION
TO HARRISON COUNTY WATER ASSOCIATION, INC

Respectfully submitted,

Dorothy Jo Mastin Attorney at Law

Harrison County Water Association, Inc.

brothy to Master

CERTIFICATE OF MAILING

I hereby certify that an Original and the required eight (8) copies of this Response to Commission Staff's First Request For Information to Harrison County Water Association, Inc. has been hand delivered to Kentucky Public Service Commission, 211 Sower Avenue, Frankfort, KY 40602 and a copy to the Attorney General's Office of Rate Intervention, 1024 Capital Center Drive, Suite 200, Frankfort, Kentucky 40601-8204 by regular U.S. mail, postage prepaid on this the 2nd day of December, 2014.

Dorothy Jo Mastin Attorney of Record Harrison County Water Association, Inc. 113 N. Main Street, Suite 2 Cynthiana, Kentucky 41031

Dorothy Jo Mastin

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In	the	IV/	latter	Ot.

TARIFF FILING OF HARRISON COUNTY) CASE NO. 2014-00357
WATER ASSOCIATION TO REVISE CERTAIN)
NON-RECURRING CHARGES AND)
TARIFF LANGUAGE)

RESPONSE TO COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION TO HARRISON COUNTY WATER ASSOCIATION, INC

Comes now, Harrison County Water Association, Inc., by and through counsel and submits as follows:

QUESTION #1

Answer:

Copy of minutes of meetings where increase of water rates and increase of non-recurring charges were discussed (See Exhibit #1).

QUESTION #2

Answer:

Copy of minutes where non-recurring charges were discussed and Board of Directors approved Resolution to increase cost of non-recurring charges in minutes (See Exhibit #2).

QUESTION #3

Answer:

Harrison County Water currently employs three (3) men who are responsible for the field labor in collection of past due accounts (Field Collection Charge), Re-connection Charge, Cut Lock Fee, Meter Test Fee (Customer Request).

The three men are:

Gordy - Salary Wilson - Salary Buck - Salary \$16.39 per hour \$15.75 per hour \$18.58 per hour

TOTAL

\$50.66 Divided by 3

These hourly salaries were averaged to arrive at \$16.91 per hour for labor costs on any particular field work.

Harrison County Water currently employs two (2) office personnel for clerical duties.

The two clerical employees are:

Diana - Salary Cindy - Salary \$20.48 per hour \$15.74 per hour

TOTAL

\$36.58 Divided by 2

These hourly salaries were averaged for clerical duties to come up with \$18.29 per hour for office work, or \$0.30 per minute.

(See Exhibit #3).

QUESTION #4 JUSTIFICATION FOR MILEAGE

Answer:

From water office to Antioch (village) and Ky 527 is 15.5 miles

From water office through Antioch to end of line is 21.8 miles

From water office to Kelat (village) via US 27 is 13 miles

From water office to Snake Lick Road through Kelat (village) is 16.1 miles

From water office to Boyd – end of Snake Lick Road - is 19.2 miles

We calculated an average of 10 miles to a call and 10 miles back to water office for a 20 mile round trip average.

We have over 700 miles of water lines in the ground in Harrison County, a county that contains 197,120 acres, more than 308 square miles. This also includes water lines in the ground in Bourbon, Nicholas, and Scott counties, which also incur non-recurring charges. ((See Exhibit #4a)Soil Survey - United States Department of Agriculture, Issued April 1968)

For fuel expense, we used the Internal Revenue Code allowance chart which allows a reimbursement charge of \$0.56/mile, however, we currently charge \$0.55/mile. (See Exhibit #4).

QUESTION #5 WEAR ON VEHICLE USE EXPENSE

Answer:

Harrison County Water has three (3) service trucks (2010 Ford, F-150, 2010 Ford, F-150, and 2006 Ford, F-150) which are used every day to maintain lines, collect past due charges, install and reinstall water meters and lock out and re-connect customers, etc. The Association must maintain these vehicles with tires, oil, insurance, license tags, mechanical maintenance, etc. These vehicles also depreciate quickly which means the Association is continuously replacing and repairing vehicles because they must be safe and reliable for our employees to operate.

It is the position of the Water Association manager that \$8.00 is a minimum charge for maintenance and depreciation of these vehicles.

QUESTION #6 LOCKOUT AND MILEAGE

Answer:

a) Number of lockouts per month determined in the following manner:

There were no lockouts in January 2014 due to weather.

February 35 lockouts
March 47 lockouts
April 34 lockouts
May 22 lockouts
June 40 lockouts
July 65 lockouts

TOTAL 243 meters locked out

The six month average from February through July equals an average of 41 meters locked out per month.

b) The mileage per meter was estimated at 40 miles, calculated by averaging 10 miles to the lockout location, 10 miles back to the office, then 10 miles back to the lockout location to unlock each meter and another 10 miles back to the office for a total of 40 miles. Each trip requires a minimum of 25 minutes to and from the lockout (depending on terrain and road). This totals one hour and 40 minutes for each occurrence.

QUESTION #7 METER TEST FEE (CUSTOMER REQUEST) Answer:

- a) Meters are tested by Dyer Meter Service of Corinth, Kentucky.
- As we contract with Dyer for testing the meter, it can take several days. The meter is pulled by Harrison County Water and a replacement meter is installed. Dyer is then notified to pick up the questioned meter.

- c) Meter testing can take several days, as the testing is performed by the outside company as identified above in Item #7a. Harrison County Water removes the questioned meter and installs a replacement meter and returns the pulled meter to the water office. This requires approximately one (1) hour average.
- d) Dyer Meter Service, of Corinth, Kentucky, charges \$14.00 to test a meter with the associated labor and mileage costs in addition to the meter test charge (see worksheet).

Respectfully submitted,

Dorothy Jo Mastin Attorney at Law

Harrison County Water Association, Inc.

Inothey In Masta

Cc: Attorney General

Commonwealth of Kentucky

Frankfort, Kentucky

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

TARIFF FILING OF HARRISON COUNTY) CASE NO. 2014-00357
WATER ASSOCIATION TO REVISE CERTAIN)
NON-RECURRING CHARGES AND)
TARIFF LANGUAGE)

AFFIDAVIT IN RESPONSE TO COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION TO HARRISON COUNTY WATER ASSOCIATION

Comes now Affiant, Danny Northcutt, Manager, for Harrison County Water Association, Inc. and states as follows:

Each Response to the Commissions Staff's Request for Information has either been prepared by me or been supervised by me.

Each Response is true and accurate to the best of my knowledge, information and belief formed after a reasonable inquiry.

Further Affiant sayeth naught.

Danny Northcutt

Manager

Harrison County Water Association, Inc.

STATE OF KENTUCKY

COUNTY OF HARRISON

Sworn and subscribed to before me by Danny Northcutt on this the <u>Jsf</u> day of December, 2014.

Dorothy Jo Mastin, Notary Public

My commission expires: February 3, 2017

(SEAL) #481784

C COMMISSION EXPIRES 23/2017

INDEX

1. Minutes

May 11,2014 June 18, 2014 July 16, 2014 August 20, 2014 September 17, 2014

- Resolution approving proposed rate revision.
- Non-recurring Charge Cost Justification Labor Expense
- Non-recurring Charge Cost Justification
 Transportation Expense Fuel Cost
- Non-recurring Charge Cost Justification Wear on Vehicle
- 6. Non-recurring Charge Cost Justification Transportation Expense
 - a. Field Collection, Cut Lock and Meter Test Fees
 - b. Reconnect Fee
- 7. Non-recurring Charge Cost Justification Customer Request Meter Test Fee
 - a. Entity which tests meters
 - b. Estimated time
 - c. Associated costs
 - d. Cost inclusion or exclusion justification

May 21, 2014

The Harrison County Water Association met in regular session at the Water Association office at US 27 South on Wednesday, May 21, 2014. The meeting was call to order 7:30 P.M. by Pres. Toadvine. Members of the Board present included:

> William R. Toadvine President Vice President J. Frank Marsh Patty Hanna Secretary Lewis Furnish Treasurer Russell Gray Member Paul Wilson Member Gary Carter Member Manager

Danny D. Northcutt Others Present: Jo Mastin Attorney

Mark Askin Engineer Absent

Charles Brunker CPA

Mark Patrick Asst. Manager Absent

Andrew Esarey Engineer

The minutes of the previous meeting were approved on a motion by Carter and seconded by Gray. Motion carried.

The financial report for the month of April 2014 was approved on a motion by Furnish and seconded by Marsh. Motion carried.

Strand Engineering- report attached.

Tony Harover-report attached.

Jo Mastin-reported on Eula Howard property taxes. Rate increase or pass thru paper work in progress. If it is determined that the City of Cynthiana will increase wholesale water cost to Harrison County Water Association, Inc. Then we will implement passthrough paperwork rather than general rate revision. A possible increase of non-recurring charges was discussed but no action taken.

Pres. Toadvine advised we received money from Robinson account.

Pres. Toadvine asked Northcutt if we had been contacted about a fee on water bills for 911. Northcutt advised has not been notified.

Motion by Hanna seconded by Wilson to pay Strand bills. Motion carried. In# 0104515 \$763.87

In#0104516 \$2235.00 In#104517 \$4634.00

Motion by Wilson, seconded by Carter to approve leak adjustments. Motion carried.

Northcutt advised paper work in progress for payments by credit card. Northcutt advised new computers pruchased for Diana and Cindy.

Toadvine asked if we want to raise cap on IRA from \$2500.00 to \$2750.00 and over 50 from \$2500 to \$3250. Motion by Carter, seconded by Gray. Motion carried.

Marsh advised we need to move on Centerville project.

Hanna made motion to adjourn. Seconded by Marsh. Motion carried.

Submitted by:

Fatty Harina

Patty Hanna Secretary Harrison County Water Association June 18, 2014

The Harrison County Water Association met in regular session at the Water Association office at US 27 South on Wednesday June 18, 2014. The meeting was call to order 7:30 P.M. by Pres. Toadvine. Members of the Board present included:

> William R. Toadvine President J. Frank Marsh Vice President Patty Hanna Secretary Lewis Furnish Treasurer Russell Gray Member Paul Wilson Member Member Gary Carter

Others Present:

Danny D. Northcutt Jo Mastin

Manager Attorney

Mark Askin

Engineer Absent

Charles Brunker

CPA

Mark Patrick

Asst. Manager Absent

The minutes of the previous meeting were approved on a motion by Wilson and seconded by Gray. Motion carried.

The financial report for the month of May 2014 was approved on a motion by Hanna and seconded by Marsh. Motion carried.

Mark Askin-report attached

Charles Brunker-report attached.

Jo Mastin--2013 tax bills will be sold between 9:00 - 9:30 AM on Howard property on August 6, 2014 @ County Clerks office. Discussion on raising rate for non-recurring charges. Motion made by Furnish, seconded by Wilson to determine loss we are incurring in non-recurring charges. Motion carried.

Pres. Toadvine advised we may be in line for rate increase by City of Cynthiana. Twenty two cents this year and twenty two cents next year. Maximum 2.85 in 2015.

Motion by Carter seconded by Furnish to pay Strand bills. In# 105078 @ \$2515.00 In# 0105079 @ \$1054.00

Motion by Marsh seconde by Wilson to approve leak adjustments. Motion carried.

Motion by Furnish seconded by Carter to pay Ky Association of Counties invoice #K140187 @ \$22780.89 for general liability insurance. Motion carried.

Motion by Marsh seconded by Carter to pay Ky Association of Counties invoice #W140146 @ \$8652.60 for Workmans Compensation insurance. Motion carried.

Danny Northcutt- talked to the Neil Group. They are to get back to us this week. All paperwork is in and could be up and running within next month or two.

Mark Patrick asked about uniform allowance. Pres. Toadvine advised we will receive clothing allowance annually. Motion by Furnish and seconded by Gray to renew \$200.00 clothing allowance for 2014. Motion carried.

Motion by Marsh seconded by Gray to purchase flushing meter. Motion carried.

Hanna made motion to adjourn. Seconded by Marsh. Motion carried.

Submitted by: Patty Hanna Patty Hanna Secretary Harrison County Water Association July 16, 2014

The Harrison County Water Association met in regular session at the Water Association office at US 27 South on Tuesday July 16, 2014. The meeting was call to order 7:30 P.M. by Pres. Toadvine. Members of the Board present

included:

William R. Toadvine

President

J. Frank Marsh Patty Hanna Lewis Furnish Russell Gray Paul Wilson Vice President Secretary Treasurer Member Member

Gary Carter

Member

Others Present:

Danny D. Northcutt Jo Mastin

Manager Attorney

Mark Askin

Attorney Engineer Absent

Charles Brunker

CPA

Mark Patrick

Asst. Manager t

The minutes of the previous meeting were approved on a motion by Carter and seconded by marsh. Motion carried.

The financial report for the month of June 2014 was approved on a motion by Hanna and seconded by Wilson. Motion carried.

Jo Mastin--Presented contracts between DOT and HCWA for Millersburg by pass. She advised the only change we are a water association not a water district and should be changed.

Eula Howard property-11 years of taxes due. Estimate \$15,000. taxes due. Danny talked to her and she advised she lost property in bankruptcy, She would talk to her attorney and get back with Danny. He has not heard from her. Jo to talk with Master Commissioner and locate bankruptcy trustee.

Motion by Marsh and seconded by Gray to have Lewis Furnish, treasurer HCWA to register with Harrison Co. Clerk office to purchase 2013 taxes in the amount of \$817.11 for Eula Howard property. Motion carried.

Motion by Wilson seconded by Marsh to make application with Public Service for general rate increase and change tariff. Motion carried.

Motion by Wilson, seconded by Marsh to charge tariff and make application for a general rate increase and calculation of loss we are absorbing because of non-recurring charges. Motion carried.

Danny Northcutt- Russell Cave project signed and sealed.

Mark Patrick-reported on flush meter. Price approximately \$1100.00. Board approved purchase last meeting.

HCWA now taking credit cards for payments. Ky American has officially taken over Millersburg water supply.

Motion by Furnish seconded by Gray to approve leak adjustments. Motion carried.

Switzer and Lair tanks have been cleaned. Lair in bad condition and needs to be sand blasted and painted. No immediate action taken.

Motion by Wilson seconded by Furnish to nominate Marsh as voting delegate at KY Rural Water Association meeting.

Marsh made motion to adjourn. Seconded by Hanna. Motion carried.

Submitted by:

Patty Hanna Secretary Harrison County Water Association

Harrison County Water Association

P.O. Box 215 2167 U.S. 27 South Cynthiana, Kentucky 41031

August 20, 2014

The Harrison County Water Association met in regular session at the Water Association office at US 27 South on Wednesday August 20, 2014. The meeting was call to order 7:30 P.M. by Pres. Toadvine. Members of the Board present included:

William R. Toadvine
J. Frank Marsh
Vice President
Vice President
Secretary
Lewis Furnish
Russell Gray
Paul Wilson
Gary Carter
President
Vice President
Mechanical Mechanical Member
Member
Member
Member

Others Present: Danny D. Northcutt

Danny D. Northcutt Manager Jo Mastin Attorney

Mark Askin Engineer Absent

Charles Brunker CPA

Mark Patrick Asst. Manager

The minutes of the previous meeting were approved on a motion by Carter and seconded by Marsh. Motion carried.

The financial report for the month of July 2014 was approved on a motion by Wilson and seconded by Gray. Motion carried.

Mark Askin-report attached.

Jo Mastin -Provided informationon Eula Howard property. There are two foreclosure suits pending. She is to contact Master Commission John Lair. There is also a mortgage not released. Mastin is to talk to Kentucky Rural Water Association regarding general rate increase. The following Resolution was submitted:

The following resolution this matter was proposed by President, William Toadvine. "Be it resolved that Harrison County Water Association, Inc. will seek an increase of rates on non-recurring charges as soon as possible from the PSC." Resolution approved on Motion by Patty Adams, seconded by Lewis Furnish, to accept resolution as presented. Motion carried.

Danny Norrthcutt- Reported on Millersburg oncersion to Paris Water system. We will pay Ky American @ rate of \$3.25 oer 1000 gallons.

Motion by Carter seconded by Hanna to approve leak adjustment. Motion carried.

Motion by Marsh seconded by Carter to pay Strand Engineers Inc. Motion carried. In # 1015709 @\$400.00 In# 105710 @ \$786.00

Marsh made motion to adjourn. Seconded by Hanna. Motion carried.

Submitted by: Farm

Patty Hanna Secretary

Harrison County Water Association

Harrison County Water Association

P.O. Box 215 2167 U.S. 27 South Cynthiana, Kentucky 41031

'September 17, 2014

The Harrison County Water Association met in regular session at the Water Association office at US 27 South on Wednesday September 17, 2014. The meeting was call to order 7:30 P.M. by Pres. Toadvine. Members of the Board present included:

> William R. Toadvine J. Frank Marsh

President Vice President Secretary

Patty Hanna Lewis Furnish

Treasurer Absent

Russell Gray Paul Wilson Gary Carter

Member Member Member

Others Present:

Danny D. Northcutt

Manager

Jo Mastin Andrew Esarev Attorney Engineer

Charles Brunker Mark Patrick

CPA

Asst. Manager

The minutes of the previous meeting were approved on a motion by Carter and seconded by Gray. Motion carried.

The financial report for the month of August 2014 was approved on a motion by Marsh and seconded by Wilson. Motion carried.

Andrew Esarey-report attached.

Jo Mastin reported that PSC tariff division had tentatively approved non-recurring charge increase effective November 1. 2014 subject to public notice in local newspaper.

KRWA requesting \$2400.00 to recalculate charges. Motion by Marsh , seconded by Gray to have KRWA prepare proposal to present to Public Service Commission for rate increase. Motion carried. Advised she talked with Bradley Vaughn regarding Eula Howard property. Vaughn to meet with Ed Culbertson. She to will meet with Vaughn tomorrow about mortgage release in order to move forward.

Danny Northcutt- received call from Scotty McCauley requesting HCWA to do all billing and collecting for sewer system on Northside of Cynthiana. No action taken.

Motion by Hanna seconded by Marsh to approve leak adjustments. Motion carried.

Motion by Carter seconded by Gray to pay Strand Engineers Inc. Motion carried.

In # 0106892 @\$2800.00

In# 0106893 @ \$1298.00

In#106894 @ \$6205.82

ty Hanna

In#0106895 @ \$7104.22

Motion by Hanna seconded by Marsh to have Ardery tank inspected and put cathotic protection in tank. Motion carried.

Tony Harover- report attached.

Hanna made motion to adjourn. Seconded by Gray. Motion carried.

Submitted by:

Patty Hanna Secretary

Harrison County Water Association

August 20, 2014

The Harrison County Water Association met in regular session at the Water Association office at US 27 South on Wednesday August 20, 2014. The meeting was call to order 7:30 P.M. by Pres. Toadvine. Members of the Board present included:

William R. Toadvine
J. Frank Marsh
Vice President
Vice President
Secretary
Lewis Furnish
Russell Gray
Paul Wilson
Gary Carter
President
Vice President
Mechanism
Mechanism

Others Present:

Danny D. Northcutt

Manager Attorney

Jo Mastin Mark Askin

Engineer Absent

Charles Brunker

CPA

Mark Patrick

Asst. Manager

The minutes of the previous meeting were approved on a motion by Carter and seconded by Marsh. Motion carried.

The financial report for the month of July 2014 was approved on a motion by Wilson and seconded by Gray. Motion carried.

Mark Askin-report attached.

Jo Mastin -Provided informationon Eula Howard property. There are two foreclosure suits pending. She is to contact Master Commission John Lair. There is also a mortgage not released. Mastin is to talk to Kentucky Rural Water Association regarding general rate increase. The following Resolution was submitted:

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Danny Norrthcutt- Reported on Millersburg oncersion to Paris Water system. We will pay Ky American @ rate of \$3.25 oer 1000 gallons.

Motion by Carter seconded by Hanna to approve leak adjustment. Motion carried.

Motion by Marsh seconded by Carter to pay Strand Engineers Inc. Motion carried. In # 1015709 @\$400.00 In# 105710 @ \$786.00

Marsh made motion to adjourn. Seconded by Hanna. Motion carried.

Submitted by:

Patty Hanna

Patty Hanna Secretary

Harrison County Water Association

Type of Charge_	LABO	<u>DR</u>	
Field Expe	nse:		
Α.	Materials (Itemize)		
			\$
			\$ \$
В.	Labor (Time and Wa	ge)	
	Gordy - Salary Wilson - Salary Buck - Salary	\$16.39 per hour \$15.75 per hour \$18.58 per hour	
	7	TOTAL \$5	0.66 Divided by 3
Hourly Salaries A	veraged	\$16.91 per hour	
Labor costs on an	y particular field work.		
	Total Field Expense		\$
2. Clerical and	d Office Expense		
A.	Supplies		\$
Clerical employee	es: Diana - Salary Cindy - Salary TOTAL	\$20.48 per hour \$15.74 per hour \$36.58 Divided by	oy 2
Hourly Salaries Av	veraged	\$18.29 per hour	
Clerical costs for o	office work.		
3. Miscellaneo	ous Expense		
A.	Transportation		\$

B.	Other (Itemize)	\$
	Total Miscellaneous Expense	\$ _
Tota	l Non-recurring Charge Expense	\$

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Tax Professionals Topics

- Basic Tools for Tax Pros
- News & Events
- · Circular 230 Tax Pros
- · Code, Regs & Guidance
- · e-Services for Tax Pros
- Appeals
- Tax Professionals Home

Standard Mileage Rates

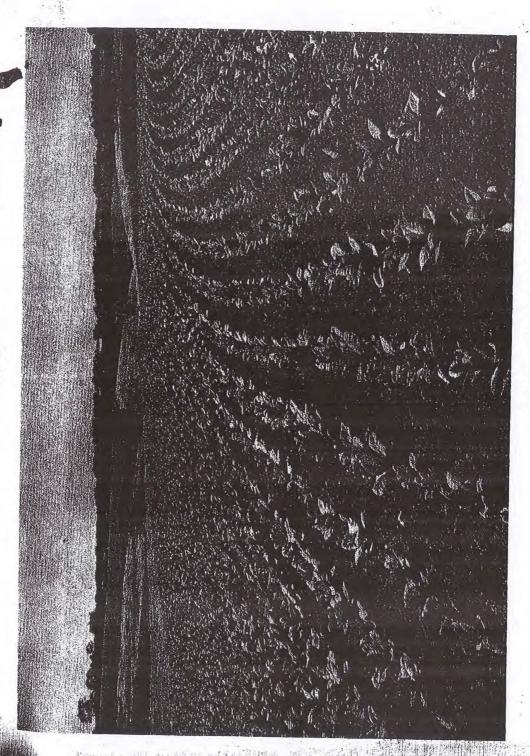
The following table summarizes the *optional* standard mileage rates for employees individuals, or other taxpayers to use in computing the deductible costs of operatin for business, charitable, medical, or moving expense purposes.

For the three periods beginning August 25, 2005 and ending December 31, 2006, this table for providing donated services to charity for relief related to Hurricane Katrina, and the ame excluded from income by those reimbursed for such use.

Applicable Period	Rates (in cents per mile)	
2014		
	Business	56
	Charitable	14
	Medical and moving	23.5
2013	1 de la constante de la consta	
	Business	56.5
	Charitable	14
	Medical and moving	24
2012		
	Business	55.5
	Charitable	14
	Medical and moving	23
July 1 - December 31, 2011		
	Business	55.5
	Charitable	14
	Medical and moving	23.5
January 1 - June 30, 2011		
	Business	51
	Charitable	14
	Medical and moving	19
2010		
	Business	50
	Charitable	14
	Medical and moving	16.5
2009		
	Business	55
	Charitable	14
	Medical and moving	24
July 1 - December 31, 2008	8	
	Business	58.5
	Charitable	14
	Medical and moving	27

SOL SURVEY

County, Kentucky arrison



UNITED STATES DEPARTMENT OF AGRICULTURE
Soil Conservation Service
In cooperation with
KENTUCKY AGRICULTURAL EXPERIMENT STATION

SOIL SURVEY OF HARRISON COUNTY, KENTUCKY

BY HUBERT B. ODOR, BILLY C. WEISENBERGER, ROBERT L. BLEVINS, AND JOHN L. TAYLOR, SOIL CONSERVATION SERVICE

UNITED STATES DEPARTMENT OF AGRICULTURE IN COOPERATION WITH KENTUCKY AGRICULTURAL EXPERIMENT STATION

HARRISON COUNTY, in the northern part of Kentucky (fig. 1), has a land area of 308 square miles, or 197,120 acres. According to the 1960 census, the population of the county was 13,704 and that of Cynthiana, the county seat, was 5,641.

This county is undulating to hilly. Its soils generally are of limestone origin and are fertile. Elevations range from about 540 feet to about 1,000 feet above sea level.

Agriculture is diversified in Harrison County. The growing of tobacco and the raising of livestock are the principal enterprises. In 1959, the total value of farm products, including livestock, sold in the county was about \$8 million. About half of that amount was from the sale of crops, mainly tobacco, and most of the rest was from the sale of livestock, chiefly beef cattle. Dairy cattle, hogs, and sheep also contribute to the economy of the county.

How This Survey Was Made

Soil scientists made this survey to learn what kinds of soils are in Harrison County, where they are located,

and how they can be used.

They went into the county knowing they likely would find many soils they had already seen, and perhaps some they had not. As they traveled over the county, they observed steepness, length, and shape of slopes; size and speed of streams; kinds of native plants or crops; kinds of rock; and many facts about the soils. They dug many holes to expose soil profiles. A profile is the sequence of natural layers, or horizons, in a soil; it extends from the surface down into the material that has not been changed much by leaching or by roots of plants.

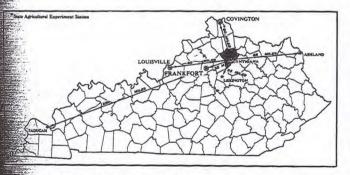


Figure 1.-Location of Harrison County in Kentucky.

The soil scientists made comparisons among the profiles they studied, and they compared these profiles with those in counties nearby and in places more distant. They classified and named the soils according to nationwide, uniform procedures. To use this survey efficiently, it is necessary to know the kinds of groupings most used in a local soil classification.

Soils that have profiles almost alike make up a soil series. Except for different texture in the surface layer, all the soils of one series have major horizons that are similar in thickness, arrangement, and other important characteristics. Each soil series is named for a town or other geographic feature near the place where a soil of that series was first observed and mapped. Cynthiana and Faywood, for example, are the names of two soil series. All the soils in the United States having the same series name are essentially alike in those characteristics that go with their behavior in the natural, untouched landscape. Soils of one series can differ somewhat in texture of the surface soil and in slope, stoniness, or some other characteristic that affects use of the soils by man.

Many soil series contain soils that differ in texture of their surface layer. According to such differences in texture, separations called soil types are made. Within a series, all the soils having a surface layer of the same texture belong to one soil type. Faywood silt loam and Faywood silty clay loam are two soil types in the Faywood series. The difference in texture of their surface layer

is apparent from their names.

Some types vary so much in slope, degree of erosion, number and size of stones, or some other feature affecting their use, that practical suggestions about their management could not be made if they were shown on the soil map as one unit. Such soil types are divided into phases. The name of a soil phase indicates a feature that affects management. For example, Faywood silty clay loam, 2 to 6 percent slopes, eroded, is one of several phases of Faywood silty clay loam, a soil type that ranges from nearly level to strongly sloping.

After a guide for classifying and naming the soils had been worked out, the soil scientists drew the boundaries of the individual soils on aerial photographs. These photographs show woodland, buildings, field borders, trees, and other details that greatly help in drawing boundaries accurately. The soil map in the back of this survey was prepared from the aerial photographs.

The areas shown on a soil map are called mapping units. On most maps detailed enough to be useful in

Туре	e of Charge_	Field Collection Charges		
1.	Field Expe	nse:		
	A.	Materials (Itemize)	\$	
	В.	Labor (Time and Wage)		
		16.91 hr avg/60 min= .28 X 40	\$	11.20
		Total Field Expense	\$	11.20
2.	Clerical an	d Office Expense		
	A.	Supplies (paper & postage)	\$.99
	В.	Labor (avg salary - 15 min to send notice)	\$	2.00
		Total Clerical and Office Expense	\$	2.99
3.	Miscellane	ous Expense		
	A.	Transportation (vehicle depreciation)	\$	8.00
	В.	Other (Itemize) Fuel @.55/mi X 20 mi (Avg trip 20 mi or \$11.00)	\$	11.00
		Total Miscellaneous Expense	\$	19.00
		al Non-recurring Charge Expense Requesting	<u>\$</u> \$	33.19 30.00
	+ If I	ock cut must be replaced @ \$		

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Тур	e of Charge	Cut Lock Fee		
1.	Field Exper	nse:		
	A.	Materials (Itemize)	\$	
	В.	Labor (Time and Wage)		
		16.91 hr avg/60 min= .28 X 60	\$	16.91
		Total Field Expense	\$	16.91
2.	Clerical and	d Office Expense		
	A.	Supplies (paper & postage)	\$	
	В.	Labor (avg salary - 15 min to send notice)	\$	
		Total Clerical and Office Expense	\$	
3.	Miscellane	ous Expense		
	A.	Transportation (vehicle depreciation)	\$	8.00
	В.	Other (Itemize) Fuel @.55/mi X 20 mi (Avg trip 20 mi or \$11.00)	\$	11.00
	C.	New Lock	\$	15.00
		Total Miscellaneous Expense	\$	34.00
	Tota	Il Non-recurring Charge Expense Requesting	<u>\$</u> \$	<u>50.91</u> 36.00

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Тур	e of Charge	Re-connection Charge		-	
1.	Field Expe	nse:			
	A.	Materials (Itemize)			
		·	\$ \$_ \$_		
	В.	Labor (Time and Wage)			
		16.91 hr avg/60 min= .28 X 100 min avg	\$	28.00	
		Total Field Expense	\$	28.00	
2.	Clerical and	d Office Expense			
	A.	Supplies (paper & postage)	\$		
	B.	Labor (avg salary - 15 min to send notice)	\$		
		Total Clerical and Office Expense	\$		
3.	Miscellane	ous Expense			
	A.	Transportation (Vehicle Depreciation)	\$	8.00	
	B.	Other (Itemize) Fuel @.55/mi X 40 mi (Avg trip 20 mi or \$11.00)	\$	22.00	
		Total Miscellaneous Expense	\$	30.00	
		Il Non-recurring Charge Expense Requesting	<u>\$</u>	58.00 50.00	

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Type of Charge_	Meter Test at Customer Request		
Field Experi	nse:		
A.	Materials (Itemize)	\$	
	New Meter (\$15.00 if defective)	Ф	
В.	Labor (Time and Wage)		
	16.91 hr avg/60 min= .28 X 60	\$	16.91
	Total Field Expense	\$	16.91
2. Clerical and	d Office Expense		
A.	Supplies (paper & postage)	\$	
В.	Labor (avg salary - 15 min to send notice)	\$	
	Total Clerical and Office Expense	\$	
3. Miscellane	ous Expense		
A.	Transportation (vehicle depreciation)	\$	8.00
В.	Other (Itemize) Fuel @.55/mi X 20 mi (Avg trip 20 mi or \$11.00)	\$	11.00
C.	Meter Test (Dykes)	\$	14.00
	Total Miscellaneous Expense	\$	19.00
Tota	al Non-recurring Charge Expense Requesting	\$ \$	35.91 36.00